

**Illinois Department of Revenue
Regulations**

Title 86 Part 690 Section 690.120 Incorporation of Retailers' Occupation Tax Regulations by Reference
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TITLE 86: REVENUE

**PART 690
SALEM CIVIC CENTER RETAILERS' OCCUPATION TAX**

Section 690.120 Incorporation of Retailers' Occupation Tax Regulations by Reference

To avoid needless repetition, the substance and provisions of all Retailers' Occupation Tax Regulations (86 Ill. Adm. Code 130) which are not incompatible with the Salem Civic Center Use and Occupation Tax Law or any special regulations that may be promulgated by the Department thereunder shall apply to the tax imposed pursuant to this Part.